

United States District Court
Northern District of Oklahoma

United States of
America

v.

Lindsey K. Springer, et al

08-CV-278

FILED

OCT 12 2010

Phil Lombardi, Clerk
U.S. DISTRICT COURT

Springer and SHCA's Reply
To United States Opposition
(Doc. 209)

Lindsey K. Springer and SHCA Family Trust as Nominee ("Springer") file his reply to the United States Opposition to Springer's Motions (Doc. 198, 202, 203, and 208) Doc. 209.

The United States argues it doesn't have to comply with Treasury Regulations. There is no District Director, No office for the Secretary to "exercise" outside D.C., including the Chief Counsel's office, there is no U.S. Attorney for the Northern Judicial District, but they are within the law regarding jurisdiction, Authority, and representation. The United States is wrong.

The United States claims this Court addressed its jurisdiction in its March 3, 2010 order. It did not. This Court must at all times make certain it has Jurisdiction.

The "IRS" is not mentioned in Section 7401, 7402, or 7403. The United States does not say otherwise. Nor can it. Authorization requires the Secretary and a delegate of the Attorney General.

①

Mail ☐ No Cert Svc ☐ No Orig Sign ☐ No Env ☐ OAIJ ☐ C/Ref'd ☐ No Em/Cpy ☐ O/J ☐ OAIJ ☐ No Cpye ☐

The United State does not say where its authorization derives except to say "IRS's authorization" and "attorneys in IRS Chief Counsel's Office".

The "Office" of Chief Counsel is located in the Department of Treasury. That "office" is in D.C. The United States cites to no law which overrides the presumption an office in D.C. is prohibited from acting outside D.C. unless established by law. See Hughes v. U.S. 953 F.2d 531, 542 (9th Cir. 1992) Title 4, § 72 is a prohibition.

If there is any laws that allows "offices" outside D.C. For the Secretary of the Treasury, Springer knows of none and the United States cites to none.

The United States is only allowed to act according to laws duly enacted and the only "IRS" or "Internal Revenue Service" is at 26 CFR § 601.101. If there is another "IRS" the United States has not identified that law or regulations.

With no District Directors and no Internal Revenue Districts over "Oklahoma" there is no "Internal Revenue Service" to act or exercise outside D.C.

The Restructuring and Reform Act of 1998 does not help the United States. Specifically the Act contains a savings provision that states all the Secretary's rules and regulations then in force "shall continue in effect according to their terms until modified." § 1001, 112 Stat at 689-90.

They have not been modified and the United States does not argue otherwise. There is no offices period. That is

the law and Constitution. The Judgment must be vacated.

The United States admits all District Director Offices and Internal Revenue Districts have been abolished. Doc. 209, pg 1. Their trick is to say "IRS" instead of Secretary of Treasury. Springer lost no arguments on this issue. The United States citation to U.S.v. Barry about venue to deliver "tax returns" has nothing to do with the District Director function in the Treasury Regulations cited by Springer. Barry is not law and is error anyway.

In U.S. v. Braufman, 384 F.2d 863, 866 (5th Cir. 1967) the Court recognized a procedural defense is a technical issue. It directed:

"The procedures set forth in the Internal Revenue Code were prescribed for the protection of both Government and taxpayer. Neglect to comply with those procedures may entail consequences which the neglecting party must be prepared to face, whether such party be the taxpayer or the Government."

In Reece v. Scoggins, 506 F.2d 967 (5th Cir. 1975) the Secretary did not comply with 26 CFR §.301.6335-1 (b)(1) and the attempt to sell the property was voidable. "When the Government seeks to enforce the laws, it must follow the steps Congress has specified. Id at 971.

The United States doesn't claim they have complied with the laws. Instead,

they assert Title 28 § 2001 and 2002 govern the sale. This Court told the (PALS) "IRS" to sell the property. That is or means District Director. See 26 CFR 601.101. There is no escape for the "IRS" or United States because all Treasury Regs remain in force. RRA § 1001(b)

The United States refers to the IRS as "it" without establish where it offices or how it exists. Title 4, § 72 prohibits any office from acting outside D.C.

The United States must either explain who the "IRS" is by law and how they exercise the office of the Secretary outside D.C. by law and that explanation must be the law, or this Court must find the "IRS" is not authorized to act outside D.C. and its Judgment is in clear error.

What ever the answer is in regard to Jurisdiction affects compliance with Treasury Regulations under Title 26 Code of Federal Regulations. The United States hiding behind Title 28, §§ 2001 and 2002 exposes to much.

There has been no 3 bids presented for evaluation. No person authorized by the "IRS" has complied with these sections. Nor could they.

Interesting, the Government says "After the Sale" but Mr. Mitchell said the sale took place on August 3, 2010. This issue is not about bureaucratic anything. It is about the law, period. Those laws must be in writing and clearly be followed.

How the United States can say "IRS" without saying "Treasury Regulations" is simply lawlessness, and a form of tyranny.

This Court should find the sale must be vacated and order the United States to identify who the "IRS" is that is selling the property and what law directs those persons to act outside D.C. in the State of Oklahoma. Otherwise, Title 4 § 72 prevents any action by the Secretary.

Finally, the United States changes Thomas S. Woodward back to acting U.S. Attorney without explaining their presentation he was U.S. Attorney.

Mr. Snoke and O'Reilly told the Court on January 27, 2010 that Mr. Woodward was sworn in on January 21, 2010, 09-CR-043 Doc. 292 (FN)

To act even more in violation of law and facts, the United States directs this Court to Title 28, § 516 and 517. Doc. 209 at 3.

There is no U.S. Attorney in the Northern Oklahoma Judicial District. There is no office to be sent to.

Mr. Strong states he "may represent the United State in this action" but does not state he is authorized and no support in the record exists. Mr. Strong also has not identified who in the same Attorney General Office authorized the action under Title 26, USC § 7401, 7402 and 7403. The United States simply just offers no evidence.

This Court should strike all his pleadings until proper authority is shown. It does not exist.

Conclusion

Lindsey K. Springer and his nominee respectfully request this Court Strike Dec. # 200 and 209, vacate the August 3rd Sale, direct identity of who the "IRS" is that conducted all aspects of the August 3rd Sale, before, during and after, and direct compliance with all Treasury Regulations, as they are currently written, and vacate the Judgment dated March 16, 2010, and reverse its order of March 3, 2010, and dismiss the Complaint and Amended Complaint for lack of Jurisdiction and over the Subject matter.

Respectfully Submitted
Lindsey Springer
02880-063

B16 FCT

1900 Simler Ave

Big Springs TX 79720

Certificate of Service

I hereby certify that on October 6, 2010 I mailed Springer's Reply to U.S. Opposition to Springer's Motion to vacate Sale, Vacate Judgment and to Strike to Court Clerk's Office 333 W. 4th St. Tulsa, Oklahoma 74103.

I hereby certify that all parties to this case will receive service of this filing through this court's ECF System.

Jane S Strong
Allen Mitchell

Gary Springer
Server